

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF WILBERN JONES	)	APPEAL NO. 06-A-2143
from the decision of the Board of Equalization of Idaho	)	FINAL DECISION
County for tax year 2006.	)	AND ORDER

**RESIDENTIAL PROPERTY APPEAL**

THIS MATTER came on for hearing October 23, 2006, in Grangeville, Idaho, before Board Member Vernon L. Driver. Board Members Lyle R. Cobbs and David E. Kinghorn participated in this decision. Appellant Wilbern Jones appeared for himself. Assessor Jim Beckman, Appraiser Ron Funke, and Consulting Appraiser Cliff McLean appeared for Respondent, Idaho County. This appeal is taken from a decision of the Idaho County Board of Equalization denying the protest of the valuation for taxing purposes of property described as Parcel No. RP013800000130A.

**The issue on appeal is the market value of an improved residential property.**

**The decision of the Idaho County Board of Equalization is affirmed.**

FINDINGS OF FACT

The subject parcel's 2006 assessed land value is \$29,409, the improvements to manufactured housing value is \$30,000, and the value of manufactured housing is \$84,000, totaling \$143,409. Appellant requests the land value be reduced to \$12,480, the improvements to manufactured housing be reduced to \$24,000, and the manufactured housing value be reduced to \$67,200, totaling \$103,680.

The subject property is a triple-wide manufactured home located on a full basement on 2.4 acres of land (Lot 13.) The property is located in Flying Elk Subdivision in or near Woodland, Idaho. The property includes decks, garage and utilities. The Appellant contends the 2006 assessed value is excessive. Mr. Jones further contends that the County can only appraise his property every five (5) years.

The Appellant purchased the property in December 2000 for \$126,000. He has made no additions or improvements since the purchase. No factual support was provided on the argument that the property is now worth less than was paid for it six years ago.

The evidence further establishes Appellant has appealed subject's assessments for three (3) years prior to the pending appeal. In the most recent appeal in 2005, the County Assessor's values were sustained. The decision of the Board of Tax Appeals set the 2005 assessed values as \$19,606 for the land, \$24,000 as the value of improvements to the manufactured home and \$67,200 for the value of the manufactured home. The Appellant provided no factual support for his contention that the land should be assessed in 2006 at less than the 2005 assessed value. The Appellant also failed to establish there should be no increase in value to the improvements.

It is Respondent's position the subject property is still appraised below actual fair market value where the County was unable to freely adjust the assessment due to the multiple tax appeals. The County presented their calculation of land and improvement trends based upon sales in the area occurring between February 2005 and July 2005. Those calculations showed a land trend increase of 1.5 and an improvement trend increase of 1.25 on manufactured homes. The County also presented information on two sales after the trend study which it contends indicate subject is still under-valued for assessment purposes.

Appellant presented no evidence to refute the County's trend studies and final subject assessment. The reliance on general newspaper articles relating to national housing trends is not applicable to establishing the fair market value of rural property in Idaho County.

The Board finds taxpayer has failed to establish that the current assessed value for subject does not reflect fair market value.

## CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

Appellant's basic concern was that subject was overvalued. Idaho is a market value state for property tax purposes which is defined in Idaho Code § 63-201(10) as follows:

“Market value” means the amount of United States dollars or equivalent for which, in all probability, a property would exchange hands between a willing seller, under no compulsion to sell, and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment.

In determining the value of property, the assessor may and should consider costs, location, actual cash sale value and all other factors, known or available to his knowledge, which affect the value of the property assessed. Merris v. Ada County, 100 Idaho 59, 593 P.2d 394 (1979). The burden of proof by a preponderance of evidence lies with the party challenging the assessment to show that he is entitled to the relief claimed. The Senator, Inc., v. Ada County Board of Equalization, 138 Idaho 566, 569, 67 P.3d. 45, 48 (2003). Idaho Code § 63-501(4).

Appellant contends Idaho law only allows for reappraisal of property every five (5) years. This is not a complete or accurate understanding of the law. Idaho law further provides that appraised or historic assessed values shall be indexed (trended) annually with reference to other similar property sales in order that all taxable property assessments reflect current market value. Idaho Code § 63-314. The County presented evidence that the following value trends were supported: increases of 1.5 on land and 1.25 on manufactured home. An assumption of

correctness attaches to the assessment decisions of the County Board of Equalization. Respondent has explained and supported its valuation of the subject property. Appellant has not demonstrated error or supported an independent or better valuation of the property. Therefore, we conclude Appellant has failed to prove by a preponderance of evidence that Idaho County's assessed values are incorrect.

#### FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Idaho County Board of Equalization concerning the subject parcel be, and the same hereby is, affirmed.

DATED this 27th day of April 2007.